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LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

LOUIS E. GITOMER
LOU_GITOMER@VERIZON.NET

February 6, 2008

THE ADAMS BUILDING, SUITE 301
600 BALTIMORE AVENUE
TOWSON, MARYLAND 21204-4022
(202) 466-6532
FAX (410) 332-0885

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

Dear Acting Secretary Quinlan:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Sublease Agreement, a secondary document, dated as of January 17, 2008. The primary document to which this is connected is recorded under Recordation No. 27264. We request that this document be recorded under Recordation No. 27264-A.

The names and addresses of the parties to the Memorandum of Sublease Agreement are:

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4th Floor
Tucker, GA 30084-4431

Lessee/Sublessor:

CFCI-Touax LLC
169 E. Flager Street, Suite 730
Miami, FL 33131

Sublessee:

MGP Ingredients, Inc.
1300 Main Street., P.O. Box 130
Atchison KS 66002

Assignor:

Chicago Freight Car Leasing Co.
One O'Hare Center
6250 North Riverside Road - Suite 7000
Rosemont, IL 60018

Honorable Anne K. Quinlan
February 6, 2008
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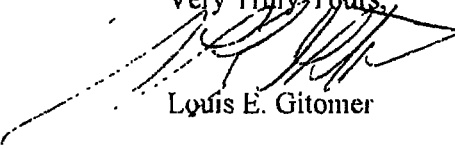
A description of the equipment covered by the Memorandum of Sublease Agreement consists of 35 covered hopper cars numbered CRDX 15285-15319, inclusive.

A fee of \$35.00 is enclosed. Please return one copy to:

Louis E. Gitomer
Law Offices of Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Sublease Agreement among Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, CFCL-Touax LLC, 169 E. Flager Street, Suite 730, Miami, FL 33131, MGP Ingredients, Inc., 1300 Main Street., P.O. Box 130, Atchison KS 66002, and Chicago Freight Car Leasing Co., One O'Hare Center, 6250 North Riverside Road - Suite 7000, Rosemont, IL 60018, covering 35 covered hopper cars numbered CRDX 15285-15319, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

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Memorandum of Sublease Agreement

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF SUBLEASE AGREEMENT is made and entered into as of Feb 06, 2008, by and among MGP INGREDIENTS, INC. ("Sublessee"), Chicago Freight Car Leasing Co. ("CFCL"), BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor") and CFCL-TOUAX LLC ("Lessee"), with reference to the following:

1. CFCL purchased and leased to Sublessee those certain railcars described on Exhibit A attached hereto (the "Railcars")

All of such Railcars are more fully described in that certain Lease of Railway Covered Hopper Cars dated as of June 21, 2006 (together with all of the riders, schedules and other attachments thereto, collectively, the "Sublease"), between CFCL and Sublessee.
2. CFCL has heretofore assigned to Lessee all, right, title, interest and obligations of CFCL in, to and under the Sublease as it relates to the specific Railcars listed in Exhibit A, and has conveyed to Lessee title to such Railcars.
3. Lessor has agreed to purchase from and lease to Lessee, and Lessee has agreed to sell to and lease from Lessor, the Railcars.
4. Lessee has assigned to Lessor all right, title, interest and obligations of Lessee in, to and under the Sublease as it relates to the specific Railcars listed in Exhibit A.
5. The Sublease shall be effective as of the date hereof and shall be subject to the term specified in the Sublease, and any extension of such term to the extent provided for in the Sublease.

This Memorandum of Sublease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Sublease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Sublease Agreement to be executed as of the date first above written.

CHICAGO FREIGHT CAR LEASING CO.

By: [Signature]
Name: LUKE LUKENS
Title: CHIEF FINANCIAL OFFICER

BANC OF AMERICA LEASING & CAPITAL, LLC

By: [Signature]
Name: Christopher Cornett
Title: Senior Vice President

MGP INGREDIENTS, INC

By: [Signature]
Name: RON TILLEY
Title: DIRECTOR CORPORATE TRANSPORTATION

CFCL-TOUAX LLC

By: [Signature]
Name: Stephen Ponak
Title: Managing Director

STATE OF FLORIDA

COUNTY OF PALM BEACH

On this 20 day of DECEMBER, 2007, before me appeared Christopher Cornett, the person who signed this instrument, who acknowledged that he is the Senior Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC and that, being duly authorized, he signed such instrument as a free act on behalf of said corporation.

[Seal]

[Signature]
Notary Public

My commission expires:

JUNE 17 .. 2011



STATE OF FLORIDA

COUNTY OF Dade

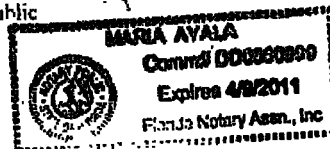
On this 21st day of Dec, 2007, before me appeared Stephen Ponak, the person who signed this instrument, who acknowledged that he is the Managing Director of Touax Corp., the Manager of CFCL-TOUAX LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

[Signature]
Notary Public

My commission expires:

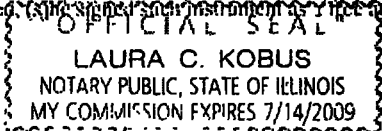
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STATE OF Illinois

COUNTY OF Cook

On this 3RD day of JANUARY, 2008, before me appeared Luke Lukow, the person who signed this instrument, who acknowledged that (s)he is the CEO of CHICAGO FREIGHT CAR LEASING CO. and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.



[Seal]

Laura C. Kobus
Notary Public

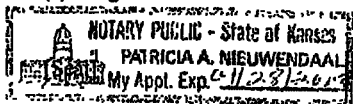
My commission expires:

7/14, 2009

STATE OF Kansas

COUNTY OF Atchison

On this 17 day of January, 2008, before me appeared Ron Tuley, the person who signed this instrument, who acknowledged that (s)he is the Director Corp. Treasurer of MGP INGREDIENTS, INC. and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.



Patricia A. Nieuwendaal
Notary Public

My commission expires:

April 28, 2008

**EXHIBIT A
TO MEMORANDUM OF SUBLEASE AGREEMENT**

DESCRIPTION OF RAILCARS AND REPORTING MARKS

| Manufacturer/ Car Type | Car Initial | Car Numbers | No. of Cars | Sublessee |
|--|------------------------|------------------------|------------------------|------------------------------|
| National Steel Car Ltd. 6320 DDG Cars | CRDX | 15285 - 15319 | 35 | MGP Ingredients, Inc. |
| | | Total Cars | 35 | |